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H.377

Introduced by Representative Burditt of West Rutland

Referred to Committee on

Date:

Subject: Taxation; property tax; penalty

Statement of purpose of bill as introduced: This bill proposes to allow farm businesses with multiple parcels to avoid the delinquent tax penalty if the tax is not paid by the possessor of one of the parcels.

An act relating to providing farm businesses with relief from the delinquent property tax penalty in certain circumstances

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 32 V.S.A. § 1674 is amended to read:

§ 1674. DELINQUENT TAX COMMISSION AND COLLECTION COSTS

The fees and penalties collected by collectors of taxes shall be as follows:

\* \* \*

(5) No penalty shall be assessed under this section against a farm business that owns multiple parcels, if the reason for the delinquency is that the possessor of one or more of the parcels will not pay his or her share of the tax.

Sec. 2. EFFECTIVE DATE

This act shall take effect on July 1, 2017.